

EXHIBIT P

TIFFANY & Co.
555 MADISON AVENUE
NEW YORK, NEW YORK 10022
646-428-5563

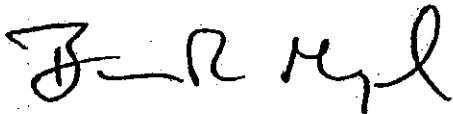
To Whom It May Concern:

Tiffany & Co. has engaged the NUS Consulting Group (NUS) as its energy consultant. Accordingly, please provide them with any information concerning our account(s). This information should include, but not be limited to, historical billing data, usage profiles, copies of current and proposed contracts as well as any associated rate/tariff information.

We also authorize NUS to effectuate rate/tariff changes or modifications on our behalf, which would not require any expenditure or change to our current level of service.

As your customer, we appreciate your efforts in assisting NUS and should you have any questions, please feel free to contact my office.

Sincerely,



Bruce R. Mogel
Director Retail Facilities

